



ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER

Statement of Financial Position  
As of October 31, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
<b>Assets</b>				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (7,810)	\$ 14,612	\$ 57,486	\$ 64,287
Coast360	\$ 10,239		\$ -	\$ 10,239
Accounts receivable, net	\$ 1,636	\$ -	\$ 17,370	\$ 19,006
Deposits				\$ -
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
<b>Total assets</b>	<b>\$ 4,164</b>	<b>\$ 14,612</b>	<b>\$ 74,856</b>	<b>\$ 93,631</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	0	-	-	\$ 0
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
<b>Total liabilities</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>\$ 0</b>
<b>Net Position</b>				
<b>Earmarked</b>				
Accountability	201	-	5,014	\$ 5,215
Admin - Chapter Fund	125	3,786	-	\$ 3,911
CGFM	3,664	-	-	\$ 3,664
Chapter Admin	-	-	-	\$ -
Community Service	-	425	-	\$ 425
Communication	199	-	-	\$ 199
Early Careers	2,000	-	-	\$ 2,000
Education	-	-	-	\$ -
Membership	500	-	-	\$ 500
Scholarships	-	5,000	-	\$ 5,000
Unrestricted	(2,525)	5,401	69,842	\$ 72,717
<b>Total net assets</b>	<b>4,164</b>	<b>14,612</b>	<b>74,856</b>	<b>93,631</b>
<b>Total liabilities and net position</b>	<b>\$ 4,164</b>	<b>\$ 14,612</b>	<b>\$ 74,856</b>	<b>\$ 93,631</b>

Statement of Activities  
For the month ended October 31, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	4 Months Ended 10/31/16
<b>Revenues</b>					
Training			\$ 1,500	\$ 1,500	\$ 81,005
Luncheon collections	\$ 490			\$ 490	\$ 1,405
Chapter dues	\$ 79			\$ 79	\$ 446
5k run				\$ -	\$ 3,730
Donations				\$ -	\$ -
Other income				\$ -	\$ -
<b>Total revenues</b>	<b>\$ 569</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 2,069</b>	<b>\$ 86,586</b>
<b>Expenses</b>					
Training costs			\$ 365	\$ 365	\$ 23,846
Membership luncheon	\$ 1,250			\$ 1,250	\$ 3,406
CGFM				\$ -	\$ 745
Scholarships				\$ -	\$ -
Program				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k Run				\$ -	\$ (100)
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses				\$ -	\$ 308
<b>Total expenses</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 365</b>	<b>\$ 1,616</b>	<b>\$ 28,205</b>
Increase (decrease) in net position	\$ (681)	\$ -	\$ 1,135	\$ 453	\$ 58,381
Temp. Formula Rounding off Adj.					\$ -
Fund transfer				\$ -	\$ -
Net position at beginning of period	\$ 4,845	\$ 14,612	\$ 73,722	\$ 93,178	\$ 35,251
<b>Ending net Position</b>	<b>\$ 4,164</b>	<b>\$ 14,612</b>	<b>\$ 74,856</b>	<b>\$ 93,631</b>	<b>\$ 93,631</b>